

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

|                                               |                                     |
|-----------------------------------------------|-------------------------------------|
| -----X                                        |                                     |
|                                               | :                                   |
| <b>In re</b>                                  | :                                   |
|                                               | :                                   |
| <b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b> | :                                   |
|                                               | :                                   |
| <b>Debtors.</b>                               | :                                   |
|                                               | :                                   |
| -----X                                        |                                     |
|                                               | <b>Chapter 11 Case No.</b>          |
|                                               | <b>08-13555 (JMP)</b>               |
|                                               | <b>(Jointly Administered)</b>       |
|                                               | <b>Ref. Docket Nos. 25949-25950</b> |

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK     )  
                                  ) ss.:  
COUNTY OF NEW YORK    )

ELENI MANNERS, being duly sworn, deposes and says:

1. I am employed as Noticing Manager by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On March 1, 2012, I caused to be served the:
  - a. "Motion of Lehman Brothers Holdings Inc. Pursuant to Federal Rule of Bankruptcy Procedure 9019 for Authorization and Approval of Certain Settlements with the Internal Revenue Service," dated February 29, 2012 [Docket No. 25949], and
  - b. "Declaration of Jeffry Ciongoli in Support of Motion of Lehman Brothers Holdings Inc. Pursuant to Federal Rule of Bankruptcy Procedure 9019 for Authorization and Approval of Certain Settlements with the Internal Revenue Service," dated February 29, 2012 [Docket No. 25950],

by causing true and correct copies to be:

- i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
- ii. delivered via facsimile to the party listed on the annexed Exhibit B, and
- iii. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this

6<sup>th</sup> day of March, 2012

/s/ Cassandra Murray

Notary Public, State of New York

No. 01MU6220179

Qualified in the County of Queens

Commission Expires April 12, 2014

/s/ Eleni Manners

Eleni Manners

## **EXHIBIT A**

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